

107TH CONGRESS  
1ST SESSION

# H. J. RES. 41

Proposing an amendment to the Constitution of the United States with  
respect to tax limitations.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 22, 2001

Mr. SESSIONS (for himself, Mr. ADERHOLT, Mr. ANDREWS, Mr. ARMEY, Mr. BACHUS, Mr. BAKER, Mr. BALLENGER, Mr. BARCIA, Mr. BARR of Georgia, Mr. BARTLETT of Maryland, Mr. BARTON of Texas, Mrs. BIGGERT, Mr. BILIRAKIS, Mr. BLUNT, Mr. BOEHNER, Mr. BONILLA, Mrs. BONO, Mr. BRADY of Texas, Mr. BRYANT, Mr. BURR of North Carolina, Mr. BURTON of Indiana, Mr. CALLAHAN, Mr. CALVERT, Mr. CAMP, Mr. CANNON, Mr. CASTLE, Mr. CHAMBLISS, Mr. COMBEST, Mr. CONDIT, Mr. COOKSEY, Mr. COX, Mr. CRANE, Mrs. CUBIN, Mr. CULBERSON, Mr. DELAY, Mr. DEMINT, Mr. DOOLITTLE, Mr. DUNCAN, Ms. DUNN, Mr. EHLERS, Mrs. EMERSON, Mr. ENGLISH, Mr. EVERETT, Mr. FOLEY, Mr. FOSSELLA, Mr. FRELINGHUYSEN, Mr. GALLEGLY, Mr. GIBBONS, Mr. GILCHREST, Mr. GILMAN, Mr. GOODE, Mr. GOODLATTE, Ms. GRANGER, Mr. GREEN of Wisconsin, Mr. GREENWOOD, Mr. HALL of Texas, Mr. HANSEN, Mr. HASTERT, Mr. HASTINGS of Washington, Mr. HAYWORTH, Mr. HEFLEY, Mr. HILLEARY, Mr. HOEKSTRA, Mr. HORN, Mr. ISAKSON, Mr. ISTOOK, Mr. JENKINS, Mr. JOHN, Mr. SAM JOHNSON of Texas, Mr. JONES of North Carolina, Mrs. KELLY, Mr. KNOLLENBERG, Mr. LAHOOD, Mr. LARGENT, Mr. LATOURETTE, Mr. LEWIS of Kentucky, Mr. LINDER, Mr. LUCAS of Kentucky, Mr. MALONEY of Connecticut, Mr. MANZULLO, Mr. MCINTYRE, Mr. MICA, Mr. MILLER of Florida, Mr. GARY MILLER of California, Mrs. MYRICK, Mr. NETHERCUTT, Mrs. NORTHUP, Mr. NORWOOD, Mr. OXLEY, Mr. PAUL, Mr. PETERSON of Pennsylvania, Mr. PICKERING, Mr. PITTS, Mr. POMBO, Mr. PORTMAN, Mr. QUINN, Mr. RADANOVICH, Mr. RAMSTAD, Mr. RILEY, Mr. ROHRABACHER, Mrs. ROUKEMA, Mr. ROYCE, Mr. RYAN of Wisconsin, Mr. RYUN of Kansas, Mr. SAXTON, Mr. SCARBOROUGH, Mr. SCHAFFER, Mr. SENSENBRENNER, Mr. SHADEGG, Mr. SHIMKUS, Mr. SHOWS, Mr. SIMPSON, Mr. SKEEN, Mr. SMITH of Texas, Mr. SMITH of Michigan, Mr. SOUDER, Mr. SPENCE, Mr. STEARNS, Mr. STUMP, Mr. SUNUNU, Mr. SWEENEY, Mr. TANCREDO, Mr. TAUZIN, Mr. TAYLOR of North Carolina, Mr. TERRY, Mr. THUNE, Mr. TOOMEY, Mr. TRAFICANT, Mr. WALDEN of Oregon, Mr. WAMP, Mr. WATTS of Oklahoma, Mr. WELDON of Pennsylvania, Mr. WELDON of Florida, Mr. WELLER, and Mr. YOUNG of Alas-

Proposing an amendment to the Constitution of the United States with respect to tax limitations.

10 “ARTICLE —

11           “SECTION 1. Any bill, resolution, or other legislative  
12 measure changing the internal revenue laws shall require  
13 for final adoption in each House the concurrence of two-  
14 thirds of the Members of that House voting and present,  
15 unless that bill, resolution, or other legislative measure is  
16 determined at the time of adoption, in a reasonable man-  
17 ner prescribed by law, not to increase the internal revenue  
18 by more than a de minimis amount. For the purposes of  
19 determining any increase in the internal revenue under

1 this section, there shall be excluded any increase resulting  
2 from the lowering of an effective rate of any tax. On any  
3 vote for which the concurrence of two-thirds is required  
4 under this article, the yeas and nays of the Members of  
5 either House shall be entered on the Journal of that  
6 House.

7       “SECTION 2. The Congress may waive the require-  
8 ments of this article when a declaration of war is in effect.  
9 The Congress may also waive this article when the United  
10 States is engaged in military conflict which causes an im-  
11 minent and serious threat to national security and is so  
12 declared by a joint resolution, adopted by a majority of  
13 the whole number of each House, which becomes law. Any  
14 increase in the internal revenue enacted under such a  
15 waiver shall be effective for not longer than two years.”.

